THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.28016 OF 2005

Date:02-01-2006

Between:

M/s Hyderabad Timbers rep. by

Its Proprietor R.Bala Murali …Petitioner

And

The Assistant Commissioner (CT) …Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.28016 OF 2005

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties.

The show cause notice issued on 13-12-2005 by the respondent has been challenged in this writ petition on the ground that the premises of the petitioner was visited on 25-11-2005 and a notice was given for audit on the same day and

accordingly audit was conducted in the absence of the petitioner. Thereafter, on the basis of that audit, a show cause notice has been issued on 13-12-2005.

Learned Government Pleader submits that the audit is not a regular audit, but is an audit by way of an inspection. The officers of the Commercial Tax Department visit the premises and ask the assessees to produce the books of accounts for verification and on examination of those books, they make their *prima facie* conclusions. In the case of the petitioner also, the Officers visited the premises of the petitioner and on verification of the books of accounts, they made their *prima facie* conclusions and on the basis of those conclusions, the present show cause notice has been issued.

We do not find any illegality in the procedure adopted by the respondent and in any case, only a show cause notice has been given to the petitioner and he had been given seven days time for filing objections. Since he has come to this Court, he has not filed objections to the show cause notice within the stipulated period. Therefore, in the interest of justice, while dismissing this writ petition, we grant the petitioner seven days time from today to file objections to the show cause notice dated 13-12-2005. No order as to costs.

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(Bilal Nazki, J)

2nd January, 2006

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(S.Ananda Reddy,J)

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